MAY 15 2006

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Application of Clive M. Philbrick, et al.

Ser. No.:

10/085,802

Filing Date:

February 26, 2002

Examiner:

Eric J. Kuiper

Atty. Docket No.:

ALA-019

GAU:

2154

For:

TCP/IP OFFLOAD DEVICE WITH FAST-PATH TCP ACK GENERATING

AND TRANSMITTING MECHANISM

May 12, 2006

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Reply to first Office Action

Sir:

In response to an Office Action dated March 2, 2006, please consider the following Remarks.